IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15638 of 2004

Between:

M/s. Sri Kalki Industries., 1-3-21/37, Salt Godown Street, Vidyadharapuram, Vijayawada
rep by Partner Mr. Ch. Rajagopal

..... PETITIONER

AND

1 Regional Vigilance & Enforcement Officer, O/o Vigilance &

Enforcement

(CT) Kasturibaipeta, Vijayawada, Krishna District
2 Deputy Commercial Tax Officer, Bhavanipuram Vijayawada, Krishna

District

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue Writ of Mandamus or any other appropriate Writ or order or Direction declaring the action of the 1st Respondent in collecting the cheque for Rs. 61,556/- vide Cheque bearing No. 087289, dt 18-8-2004 drawn on Andhra Bank, Vidyadharapuram Branch, Vijayawada in favour of the 2nd Respondent without following the due process of law, as arbitrary, illegal, without jurisdiction and

contrary to the well settled decisions of this Hon'ble Court and also contrary to Article 265 of the Constitution of India, consequently direct the Respondents herein to return the cheque bearing No. 087289, drawn Andhra Bank, Vidyadharapuram Branch, Vijayawada to the petitioner forthwith

Counsel for the Petitioner:MR.SHAIK JEELANI BASHA

Counsel for the Respondent: GP FOR COMMERCIAL TAX

The Court made the following

ORDER: (per the Hon'ble Sri Justice Bilal Nazki.J)

The grievance of the petitioner is that a cheque bearing No. 087289 dated 18.08.2004 drawn on Andhra Bank, Vidyadharapuram, Vijayawada, for an amount of Rs.61,556/-, in favour of the second respondent was collected from it. The cheque was taken by the first respondent ostensibly for collecting the tax, during an inspection, although there was no assessment made.

In the counter-affidavit filed by the Deputy Commercial Tax Officer, the second respondent, it is stated categorically that respondents have not collected the alleged cheque for Rs.61,556/-.

Since it is denied that any cheque was collected by the respondents from the petitioner, therefore, we do not find that any cause survives. In these circumstances, we dispose of the writ petition holding that no cheque bearing No.087289 for Rs. 61,556/- was collected by the respondents from the petitioner. No order as to costs.

(BILAL NAZKI.J)

(S. ANANDA REDDY. J)

Date: 26.10.2004

Ksld

To

1 Regional Vigilance & Enforcement Officer, O/o Vigilance &

Enforcement

(CT) Kasturibaipeta, Vijayawada, Krishna District
2 Deputy Commercial Tax Officer, Bhavanipuram Vijayawada, Krishna

District

3 Two CCs to the Govt,. Pleader jfor Commercial Taxes, High Court of

A.P., Hyderabad (OUT)

4 Two CD copies.